

Loudoun County, Virginia

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Office of the County Administrator

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At a public hearing of the Board of Supervisors of Loudoun County, Virginia, held in the County Government Center, Board of Supervisors' Meeting Room, 1 Harrison Street, S.E., Leesburg, Virginia, on Wednesday, January 15, 2020 at 6:00 p.m.


IN RE: Proposed Amendments to the Codified Ordinances of Loudoun County, Chapter 860 –
Personal and Real Estate Tax (Countywide)

Vice Chairman Saines moved that the Board of Supervisors approve the amendments to Section 860.04 and Section 860.06 of Chapter 860 of the Codified Ordinances of Loudoun County as shown in Attachments 1 and 2 to the January 15, 2020, Board of Supervisors Public Hearing Staff Report.

Seconded by Chairman Randall.

Voting on the Motion: Supervisors Briskman, Buffington, Glass, Kershner, Letourneau, Randall, Saines, Turner, and Umstattd – Yes; None – No.

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DEPUTY CLERK TO THE LOUDOUN
COUNTY BOARD OF SUPERVISORS

1 **860.04 FILING OF RETURNS; PENALTY FOR LATE OR NONFILING.**

2 Pursuant to Va. Code § 58.1-3916(1950), as amended, annual returns of tangible personal
3 property, machinery and tools, shall be filed with the Commissioner of the Revenue.

4 (a) The deadline for filing such tax returns for motor vehicles, boats and trailers, whether or
5 not used in a trade or business shall be February 1 of the year in which such return is required to
6 be filed, except that the tax return for any motor vehicles, boats or trailer that acquires a situs
7 within the County after February 1 of the tax year shall be filed no later than sixty days after the
8 motor vehicle, boat or trailer acquires such a situs.

9 (b) The deadline for filing tax returns for aircraft and manufactured homes shall be February 1
10 of the year in which such return is required to be filed.

11 (c) Owners of miscellaneous and incidental tangible personal property employed in a trade or
12 business that is not classified as machinery and tools or short-term rental property and has an
13 original cost of less than \$500 shall be permitted to provide an aggregate estimate of the total
14 cost of all such property owned by the taxpayer that qualifies under this subdivision, in lieu of a
15 specific itemized list.

16 (d) No tax returns for motor vehicles, boats or trailers with a situs in Loudoun County need to
17 be filed with the Commissioner of the Revenue, provided that:

18 (1) A personal property tax return on any such motor vehicle, boat or trailer has previously
19 been filed with the Commissioner;

20 (2) There has been no change since the previous filing in the owner's name and address;

21 (3) There has been no change since the previous filing to the status or situs of the motor
22 vehicle, boat or trailer; ~~and~~

23 (4) The information showing in the Commissioner of the Revenue's records regarding
24 owner's name and address, as well as status and situs of the motor vehicle, boat or trailer is
25 accurate; ~~and~~.

26 (5) The taxpayer has voluntarily paid prior year assessed taxes for the motor vehicle, boat or
27 trailer.

28 (e) The deadline for filing such tax returns for business tangible personal property (excluding
29 motor vehicles, boats, trailers, aircraft and manufactured homes used in a trade or business), and
30 machinery and tools shall be March 1 of the year in which such return is required to be filed.

31 (f) Any person required to file a return, upon a request in writing to the Commissioner, may
32 receive an extension of up to thirty days. Any person receiving such an extension but failing to
33 file such return shall be subject to the penalty provided herein, to be assessed on the next day
34 following the last day of the extension. Any person not receiving such an extension but failing to
35 file such return shall be assessed the penalty from and including the return due date.

36 (g) Upon failure to timely file the tax return required to be filed, the Commissioner of the
37 Revenue shall, on the day following the day when the return should have been filed, impose a
38 penalty of ten percent of the tax assessable on the property which is the subject of the tax return.
39 Any such penalty when so assessed shall become a part of the tax.

40 (Ord. 97-11. Passed 11-5-97; Ord. 02-02. Passed 1-8-02; Ord. 17-02. Passed 1- 19-17; Ord. 18-
41 13. Passed 7-11-18.)

**§860.06 EXEMPTION FOR FARM ANIMALS, CERTAIN GRAINS,
AGRICULTURAL PRODUCTS, FARM MACHINERY, FARM IMPLEMENTS AND
EQUIPMENT.**

(a) Pursuant to the authorization granted to the County under Va. Code § 58.1-3505(1950), as amended, the following classes of farm animals, grains and other feeds used for the nurture of farm animals, agricultural products, farm machinery and farm implements shall be exempted from County taxation:

- (1) Horses, mules and other kindred animals;
- (2) Cattle;
- (3) Sheep and goats;
- (4) Hogs;
- (5) Poultry;
- (6) Grains and other feeds used for the nurture of farm animals;
- (7) Grain, tobacco, wine produced by farm wineries as defined in Va. Code § 4.1-100 and other agricultural products in the hands of a producer;
- (8) Farm machinery other than the farm machinery described in subdivision 10, and farm implements, which shall include (i) equipment and machinery used by farm wineries as defined in Va. Code § 4.1-100 in the production of wine; (ii) equipment and machinery used by a nursery as defined in § 3.2-3800 for the production of horticultural products; and (iii) any farm tractor as defined in § 46.2-100, regardless of whether such farm tractor is used exclusively for agricultural purposes.
- (9) Equipment used by farmers or farm cooperatives qualifying under Internal Revenue Code § 521 to manufacture industrial ethanol, provided, however, that the materials from which the ethanol is derived consist primarily of farm products;
- (10) Farm machinery designed solely for the planting, production or harvesting of a single product or commodity;
- (11) Privately owned trailers as defined in § 46.2-100 that are primarily used by farmers in their farming operations for the transportation of farm animals or other farm products as enumerated in subdivisions (a)(1) through (a)(7) of this section;
- (12) Motor vehicles that are used exclusively primarily for agricultural purposes, for which the owner is not required to obtain a registration certificate, license plate, and decal or pay a registration fee pursuant to § 46.2-665, 46.2-666, or 46.2-670;
- (13) Trucks or tractor trucks as defined in § 46.2-100, that are exclusively primarily used by farmers in their farming operations for the transportation of farm animals or other farm products as enumerated in subdivisions (a)(1) through (a)(7) or for the transport of farm-related machinery.

(Ord. 97-11. Passed 11-5-97; Ord. 13-12. Passed 11-13-13; Ord. 18-13. Passed 7-11-18.)

